

2014

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas

We, the undersigned, officers of

City of Highland

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2014; and
(3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit 2014		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	454,850	107,274
Debt Service	10-113			
Library	12-1220			
Special Highway		8	148,318	
Water		8	463,236	
Sewer		9	179,221	
Capital Projects		9	37,098	
Non-Budgeted Funds		10		
Totals		xxxxxx	1,282,723	107,274
Is an Ordinance required to be passed, published, and attached to the budget			No	County Clerk's Use Only
Budget Summary		11		3,290,832
Neighborhood Revitalization				Nov 1, 2013 Total Assessed Valuation

Assisted by:
Karlin & Long, LLC

Address:
10115 Cherry Lane
Lenexa, KS 66220
Email:
jim@jlongcpa.com

Date Attested: August 19, 2013
Reggie Blanken
County Clerk

W. H. St. Louis
Sgt. Harris
Chad R. Bledsoe
James E. Watts
Randy Seals
Governing Body

Computation to Determine Limit for 2014

		Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$	106,468
2. Debt Service Levy in 2013 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	106,468
2013 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2013 :	+ 18,469	
5. Increase in Personal Property for 2013 :		
5a. Personal Property 2013	+ 87,021	
5b. Personal Property 2012	- 82,286	
5c. Increase in Personal Property (5a minus 5b)	+ 4,735	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2013 :		
6a. Real Estate	+ 0	
6b. State Assessed	+ 0	
6c. New Improvements	- 0	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of Property that has Changed in Use during 2013 :	+ 1,520	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	24,724	
9. Total Estimated Valuation July 1, 2013	3,291,948	
10. Total Valuation less Valuation Adjustment (9 minus 8)	3,267,224	
11. Factor for Increase (8 divided by 10)	0.00757	
12. Amount of Increase (11 times 3)	+ \$ 806	
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ 107,274	
14. Debt Service Levy in this 2014 Budget	0	
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	107,274	

If the 2014 budget includes tax levies exceeding the total on line 15, you must
adopt an ordinance to exceed this limit, publish the ordinance, and
attach a copy of the published ordinance to this budget.

City of Highland

2014

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	106,468	16,606	358	1,852
Debt Service				
Library				
TOTAL	106,468	16,606	358	1,852

County Treas Motor Vehicle Estimate 16,606

County Treasurers Recreational Vehicle Estimate 358

County Treasurers 16/20M Vehicle Estimate 1,852

Motor Vehicle Factor 0.15597

Recreational Vehicle Factor 0.00336

16/20 Vehicle Factor 0.01739

City of Highland

2014

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
Genral Fund	Special Highway	23,684	24,000	69,000	K.S.A 79-2526
	Totals	23,684	24,000	69,000	
	Adjustments*				
	Adjusted Totals	23,684	24,000	69,000	

*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Tower/ Water Line	3/25/2013	3/28/2053	2.50	805,000	805,000	3/28	3/28	0	0	20,125	11,943
Total G.O. Bonds					805,000			0	0	20,125	11,943
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE	8/1/1999	9/1/2018	3.19	797,380	244,071	3/1, 9/1	3/1, 9/1	7,461	41,046	6,140	42,464
Total Other					244,071			7,461	41,046	6,140	42,464
Total Indebtedness					1,049,071			7,461	41,046	26,265	54,407

City of Highland

2014

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2013	Payments Due 2013	Payments Due 2014
Firefighting Equipment	6/1/2005	6/1/2025	1.00	17,000	11,301	970	970
Bobcat Lease	4/6/2010	4/6/2013	0.00	32,312	12,024	12,024	
Totals					23,325	12,994	970

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Highland

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	118,557	97,796	91,364
Receipts:			
Ad Valorem Tax	98,390	106,468	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	17,216	17,000	16,606
Recreational Vehicle Tax	373	350	358
16/20M Vehicle Tax			1,852
Gross Earning (Intangible) Tax			3,146
LAVTR			0
City and County Revenue Sharing			0
Redemption District	5,346	5,500	5,500
Gross Earnings Tax	4,646	4,750	4,750
Franchise Fees	60,533	61,000	61,000
Sales Tax	123,516	120,000	130,000
Licenses, Rent, and Permits	706	1,000	1,000
Municipal Court	31,722	30,000	30,000
Reimbursements	28,031	20,000	
Interest on Idle Funds	3,240	2,500	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	373,719	368,568	256,212
Resources Available:	492,276	466,364	347,576
Expenditures:			
General Government Personnel	168,226	160,000	160,000
General Government Commodities	68,873	69,000	90,000
General Governmental Contractual	101,359	90,000	100,000
Public Safety	27,368	28,000	28,000
Highway and Streets			7,850
Recreation and Culture			
Capital Outlay			
Debt Service	4,970	4,000	
Operating Transfers	23,684	24,000	69,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	394,480	375,000	454,850
Unencumbered Cash Balance Dec 31	97,796	91,364	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	454,388	513,560	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			454,850
Tax Required			107,274
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			107,274

City of Highland

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
		Amount of 2013 Ad Valorem Tax	0

#VALUE!

City of Highland

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	132,606	23,528	53,868
Receipts:			
State of Kansas Gas Tax	26,218	26,340	25,450
County Transfers Gas		0	0
Operating Transfers	23,684	24,000	69,000
Interest on Idle Funds			
Miscellaneous	3,550		
Does miscellaneous exceed 10% of Total R			
Total Receipts	53,452	50,340	94,450
Resources Available:	186,058	73,868	148,318
Expenditures:			
Commodities	97,499	10,000	60,000
Contractual	63,007	10,000	60,000
Capital Outlay			28,318
Debt Service	2,024		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	162,530	20,000	148,318
Unencumbered Cash Balance Dec 31	23,528	53,868	0
2012/2013 Budget Authority Amount:	165,361	165,086	

Adopted Budget Water	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	152,431	112,902	233,236
Receipts:			
Charges to Customers	212,263	210,000	230,000
Grant funds		115,334	
Interest on Idle Funds			
Miscellaneous	4,673		
Does miscellaneous exceed 10% of Total R			
Total Receipts	216,936	325,334	230,000
Resources Available:	369,367	438,236	463,236
Expenditures:			
Personnel Services	73,257	75,000	95,000
Commodities	28,386	30,000	65,000
Contractual	137,490	70,000	115,000
Capital Outlay		30,000	155,236
Debt Service	14,426		33,000
Miscellaneous	2,906		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	256,465	205,000	463,236
Unencumbered Cash Balance Dec 31	112,902	233,236	0
2012/2013 Budget Authority Amount:	329,298	377,006	

City of Highland

2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	54,337	47,221	39,221
Receipts:			
Charges to Customers	138,875	130,000	140,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	138,875	130,000	140,000
Resources Available:	193,212	177,221	179,221
Expenditures:			
Personnel Services	51,122	45,000	55,000
Commodities	27,382	25,000	35,000
Contractual	16,401	15,000	15,000
Capital Outlay			21,221
Debt Service	51,086	53,000	53,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	145,991	138,000	179,221
Unencumbered Cash Balance Dec 31	47,221	39,221	0
2012/2013 Budget Authority Amount:	194,053	202,508	

Adopted Budget Capital Projects	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	27,098	27,098	27,098
Receipts:			
Grant Funds			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	10,000
Resources Available:	27,098	27,098	37,098
Expenditures:			
Capital Outlay			37,098
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	37,098
Unencumbered Cash Balance Dec 31	27,098	27,098	0
2012/2013 Budget Authority Amount:	37,098	37,098	

2014 Neighborhood Revitalization Rebate

Budgeted Funds for 2014	2013 Ad Valorem before	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General			
Debt Service			
Library			
TOTAL	0	0.000	0

2013 July 1 Valuation: 3,291,948Valuation Factor: 3,291.948Neighborhood Revitalization Subj to Rebate: 218,684Neighborhood Revitalization factor: 218.684

**This information comes from the 2014 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

2014

NOTICE OF BUDGET HEARING

The governing body of
City of Highland
will meet on August 7, 2013 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

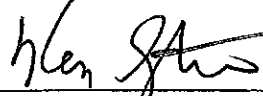
Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	394,480	33.854	375,000	33.591	454,850	107,274	32.587
Debt Service							
Library							
Special Highway	162,530		20,000		148,318		
Water	256,465		205,000		463,236		
Sewer	145,991		138,000		179,221		
Capital Projects					37,098		
Non-Budgeted Funds	412,209						
Totals	1,371,675	33.854	738,000	33.591	1,282,723	107,274	32.587
Less: Transfers	23,684		24,000		69,000		
Net Expenditure	1,347,991		714,000		1,213,723		
Total Tax Levied	104,093		106,468		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,074,750		3,169,512		3,291,948		

Outstanding Indebtedness,

January 1,	2011	2012	2013
G.O. Bonds	20,000	10,000	805,000
Revenue Bonds	0	0	0
Other	324,512	283,735	244,071
Lease Purchase Principal	33,282	36,200	23,325
Total	377,794	329,935	1,072,396

*Tax rates are expressed in mills


City Official Title: Mayor

Input sheet for City.XLS budget form

Enter City Name (City of)

City of Highland

Enter County Name followed by "County"

Doniphan County

Enter year being budgeted (YYYY)

2014

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change them on this input sheet

Note: All amounts are to be entered in as whole numbers only.

The input for the following comes directly from the 2013 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:

	Statute	2013 *Expenditures*	2012 Ad Valorem Tax
General	12-101a	513,560	106,468
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:

Total Ad Valorem Tax Levy Funds for 2013 Budgeted Year

106,468

Other (non-tax levy) fund names:

Special Highway	165,086
Water	377,006
Sewer	202,508
Capital Projects	37,098

Single No Tax Levy Fund:

Total Expenditures for 2013 Budgeted Year

1,295,258

Non-budgeted funds:

1	Degginger Fund
2	Building Maintenance
3	Diversion Fund
4	Parks and Recreation
5	Grant Funds

The input for the following comes directly from the 2013 Budget, Budget Summary Page

2011 Tax Rate
(2012 Column)

General	33.854
Debt Service	
Library	
0	
0	
0	
0	
Total	33.854

Total Tax Levied (2012 budget column)

104,093

Assessed Valuation (2012 budget column)

3,074,750

Note: All amounts are to be entered in as whole numbers only.

From the County Clerks Budget Information

Total Assessed Valuation for 2013	3,291,948
New Improvements for 2013	18,469
Personal Property excluding oil, gas, and mobile homes - 2013	87,021
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2013	1,520
Personal Property excluding oil, gas, and mobile homes- 2012	82,286
Gross earnings (intangible) tax estimate for 2014	3,146
Neighborhood Revitalization	218,684

Actual Tax Rates for the 2013 Budget:

Fund	Rate
General	33.591
Debt Service	
Library	
0	
0	
0	
0	
Total	33.591

Final Assessed Valuation from the November 1, 2012 Abstract	3,169,512
---	-----------

From the County Treasurer's Budget Information - Budget Year Estimates

Motor Vehicle Tax Estimate	16,606
Recreational Vehicle Tax Estimate	358
16/20 M Vehicle Tax	1,852
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2011 Tax - (rate .01213 = 1.213%, key in 1.2)	0.0%
Delinquency % used in this budget will be shown on all fund pages with a tax levy**	

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund)

2014 State Distribution for Kansas Gas Tax	25,450
2014 County Transfers for Gas***	
Adjusted 2013 State Distribution for Kansas Gas Tax	26,340
Adjusted 2013 County Transfers for Gas***	

*****Note:** Only used when a portion of the County monies are distributed to the Cities under the provisions K.S.A. 79-3425c

From the 2012 Budget Certificate Page

Funds	2012 Expenditure Amounts Budget Authority	Note: If the 2012 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.
General	454,388	
Debt Service		
Library		
0		
0		
0		
0		
Special Highway	165,361	
Water	329,298	
Sewer	194,053	
Capital Projects	37,098	
0		
0		
0		

NOTICE OF BUDGET HEARING

The governing body of the City of Herington will meet on August 7, 2013 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of funds and the amount of any tax increase. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 (Ad Valorem) at established maximum limits of the 2013 budget. Estimated tax rate is subject to change depending on the final assessed valuation.

Proposed Budget 2014 Expenditures	Current Year Estimate for 2013	Proposed Budget 2014 Expenditures	Current Year Estimate for 2013
General Fund	2,000,000	General Fund	2,000,000
Police	1,000,000	Police	1,000,000
Fire	500,000	Fire	500,000
Public Works	300,000	Public Works	300,000
Library	100,000	Library	100,000
Health	50,000	Health	50,000
Senior Center	25,000	Senior Center	25,000
Special Projects	15,000	Special Projects	15,000
Capital Projects	10,000	Capital Projects	10,000
Non-Budgeted Funds	5,000	Non-Budgeted Funds	5,000
Totals	3,000,000	Totals	3,000,000

Attest: I, the undersigned, being a Notary Public in and for the State of Kansas, do hereby certify that the foregoing is a true and correct copy of the budget as presented to the governing body of the City of Herington on July 18, 2013.

Notary Public
State of Kansas
My commission expires 7-16-15

January 1, 2013	2013	2014
General Fund	2,000,000	2,000,000
Police	1,000,000	1,000,000
Fire	500,000	500,000
Public Works	300,000	300,000
Library	100,000	100,000
Health	50,000	50,000
Senior Center	25,000	25,000
Special Projects	15,000	15,000
Capital Projects	10,000	10,000
Non-Budgeted Funds	5,000	5,000
Totals	3,000,000	3,000,000

Attest: I, the undersigned, being a Notary Public in and for the State of Kansas, do hereby certify that the foregoing is a true and correct copy of the budget as presented to the governing body of the City of Herington on July 18, 2013.

Notary Public
State of Kansas
My commission expires 7-16-15

Printed fee/ Affidavit fee \$ 196.00

AFFIDAVIT OF PUBLICATION
STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of The Kansas Chief a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 7 weeks, consecutive weeks, the first publication thereof being made as aforesaid on the 18 day of July, 2013, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____

Lori Vertin
Publisher

Subscribed and sworn to before me this 18 day of July, 2013.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS
My commission expires 7-16-15